



**Pend Oreille County Assessor**  
 PO Box 5010, 625 W 4<sup>th</sup> St  
 Newport, WA 99156-5010  
 509-447-4312

**Renewal Form**  
**SENIOR CITIZEN AND DISABLED PERSONS**  
**REDUCTION IN PROPERTY TAXES (RCW 84.36)**

**You are currently receiving a reduction in real property taxes under the Property Tax Exemption Program for Senior Citizens and Disabled Persons. Our office requires that the exemption be renewed yearly. It is now time to renew. Return completed renewal form to your Pend Oreille County Assessor before the date on the enclosed cover sheet.**

**Property ID# or Geo ID#:** \_\_\_\_\_

Applicant Name: \_\_\_\_\_ Birthdate \_\_\_\_/\_\_\_\_/\_\_\_\_

Spouse/Partner: \_\_\_\_\_ Birthdate \_\_\_\_/\_\_\_\_/\_\_\_\_

Mailing Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**Property Address:** \_\_\_\_\_

**County Use Only**

**2016 Assessment for 2017 Taxes**

No Income Level Change

Income Level Change from Tier \_\_\_\_ to Tier \_\_\_\_

Approved for Exemption

60% of value but not less than \$60,000

35% of value but not less than \$50,000 or more than \$70,000

Excess levies only

Denied

Approved for Refund by Assessor: \_\_\_\_\_

Approved for Refund by Treasurer: \_\_\_\_\_

**Yes  No**  Are you the surviving spouse or domestic partner of someone who was receiving this exemption and has passed away since the last application or renewal? **If yes**, please answer the following:  
**Yes  No**  Were you at least 57 years of age in the year your spouse or domestic partner passed away?  
 What was your spouse or domestic partner's date of death: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Yes  No**  If you initially qualified for this program because of a disability, has your disability status changed since your last application or renewal? **If yes**, provide the following information:  
 Date of change: \_\_\_\_/\_\_\_\_/\_\_\_\_ Reason for change: \_\_\_\_\_

**Yes  No**  Did you live somewhere else for more than six months since your last application or renewal?  
**If yes**, please answer the following: Dates away: \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

**Yes  No**  Were you in a hospital, nursing home, boarding home, or adult family home?  
**If yes**, was your home:  temporarily unoccupied;  occupied by your spouse or domestic partner or by someone else who is financially dependent on you;  rented to help offset the cost of your stay in the hospital, nursing home, boarding home, or adult family home; OR  occupied by a caretaker who is not paid for watching the house? (**Check all that apply.**)

**Yes  No**  Are there other persons living in the home who contribute to household expenses? **If yes**, enter the contributed amount in the **Other Income** area.

**INCLUDE ALL TAXABLE & NON-TAXABLE INCOME of applicant, spouse/domestic partner & co-tenant**

<b>2016 YEARLY INCOME</b>	<b>2016 YEARLY DEDUCTIONS / EXPENSES</b>
Total Earned Wages, Salaries and Tips \$ _____	Nursing Home, Boarding Home, Assisted Living or Adult Family Home cost -\$ _____
Total Taxable and Non-Taxable Interest and Dividends \$ _____	In-Home Care Expenses -\$ _____
Alimony or Public Assistance received \$ _____	Non-Reimbursed Prescription Costs -\$ _____
Capital Gains (do not deduct losses) \$ _____	Medicare Insurance Premiums (B, C & D) -\$ _____
Business, Rental, and Farm Income before depreciation \$ _____	Deductions on IRS 1040 return -\$ _____
Taxable IRA Distributions \$ _____	<small>Lines (23-35) on 1040, Lines (16-20) on 1040A</small>
Total Pensions & Annuities \$ _____	<b>SUBTOTAL 2016 YEARLY EXPENSES \$ _____</b>
Unemployment Income or Disability Income (not VA Disability or DIC) \$ _____	<b>TOTAL 2016 YEARLY INCOME \$ _____</b>
Social Security or Railroad Retirement Income \$ _____	
Veteran or Military income \$ _____	
All Other Income contributed to household \$ _____	
<b>SUBTOTAL 2016 YEARLY INCOME \$ _____</b>	

\* If you file an IRS tax return, please wait until you file before submitting your renewal to us and provide a complete copy of your tax return, including all schedules.

\* If you do not file an IRS tax return, provide a copy of all year-end statements (1099's & W-2's).

\* Also provide documentation of any qualifying expenses.

**YOU MUST PROVIDE COPIES OF ALL 2016 INCOME INFORMATION**

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for up to the last five years plus a 100% penalty (RCW 84.36.385). I swear under the penalties of perjury that all foregoing statements are true. **This claim is SUBJECT TO AUDIT by the Dept. of Revenue.**

Applicant Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_ Deputy Assessor \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_ Witness Signature \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

# SENIOR CITIZEN & DISABLED PERSON PROPERTY TAX EXEMPTION

## Filing Your Renewal

Failure to complete and return the renewal in a timely manner may result in the cancellation of your property tax exemption. The full property tax amount will then become due.

Complete the Renewal included on the reverse of this paper and return to:

**Pend Oreille County Assessor's Office**  
**625 W 4<sup>th</sup>, PO Box 5010**  
**Newport, WA 99156-5010**

If you return the Renewal and proof of income by mail, the form must be signed by the applicant, or his/her attorney, or a duly authorized agent or guardian and two witnesses.

If you return the Renewal to our office in person, our staff will witness your signature.

## Residency

Your residence is defined as your principal single family dwelling unit, whether separate or part of a multi-unit dwelling. A mobile home on leased or rented land also qualifies as your residence.

The applicant must have owned and occupied the residence as of December 2016. Confinement to a hospital, nursing home, adult care facility or assisted living may not dis-qualify the applicant if the residence is:

- 1) temporarily unoccupied,
- 2) occupied by a spouse or domestic partner and/or persons financially dependent for support,
- 3) rented for the purpose of paying the facility costs, or
- 4) occupied by an unpaid caretaker.

## Taxable and Non-Taxable Gross Income

All income of the applicant and spouse/co-tenant/ domestic partner, including contributions from other household members, during 2016 must be included. Income documentation is required. If you file an income tax return with the IRS, please wait until you file before submitting your renewal to us. ***If you will not be able to make the renewal deadline due to filing please contact our office.***

Losses or depreciation cannot be used to offset other income.

Capital gains, veteran's benefits, dividends and other income are to be reported at full value.

## RENEWAL INSTRUCTIONS

### VERIFICATION OF ALL INCOME IS REQUIRED.

**A 2016 bank statement will be required in addition to other income documents.**

## Disabled Veterans or Surviving Spouse

The Legislature passed SS5256 which allows you to exclude veterans' disability benefits and dependency and indemnity compensation as defined in Title 38 part 3, sections 3.4 and 3.5 of the code of federal regulations. If you are receiving these benefits they will be deducted from your disposable income. You must still include other military and veterans benefits other than attendant-care and medical-aid payments. CRSC, CRDP benefits must still be included in disposable income.

## Allowable Expenses

You may take deductions from your disposable income for the following expenses paid by you, your spouse, co-tenant or domestic partner:

- Non-reimbursed amounts paid for a nursing home, boarding home, or adult family home.
- Non-reimbursed amounts paid for prescription drug.
- Insurance premiums for Medicare under Title XVIII of the Social Security Act. (Part B, C/Medicare Advantage plan and D) ***Currently, there is no allowable deduction for supplemental, long-term care or other types of insurance premiums.***
- Non-reimbursed amounts paid for goods and services received by in-home care, items such as oxygen, special needs furniture, attendant-care, light housekeeping tasks, meals-on-wheels, and life alert.

## The Effects of Death and/or Retirement

If your spouse/co-tenant/domestic partner died or retired in 2016, your income amount may be computed differently. Please contact our office for assistance.

## Levels of Reduction

There are three income levels that determine the level of reduction (exemption) that you receive on your annual property taxes. These levels are set by state law.

### Income Level 1: \$30,000 or less

Exempt from regular property taxes on \$60,000 or 60% of the valuation, whichever is greater, plus exempt from 100% of excess levies.

### Income Level 2: \$30,001 - \$35,000

Exempt from regular property taxes on \$50,000 or 35% of the valuation, whichever is greater, not to exceed \$70,000, plus exempt from 100% of excess levies.

### Income Level 3: \$35,001 - \$40,000

Exempt from 100% of excess levies.

## Questions?

Contact our office at 509-447-4312



**Pend Oreille County Assessor's Office**

[www.pendoreilleco.org](http://www.pendoreilleco.org)